A

File No. 214

1929.

Collection No.

Mysore Residency

Pros. Serial Nos. 3 - 16

Subject.

Review of the growth of Expenditure since 1924-25

Previous References.	Later References.

S. 97 (Unbleached).
MGIPC—S2—688 (S & P) MFP—(6862/A/M-653)—3-12-46—25,00,000.

S.M.3
P.U.C
(1)

Memorandum No.F.232-A/29, dated the 27th November, 1929, from the Government of India in the Foreign and Political Department.

A copy of P.U.C. may be forwarded to the local officers and they may be asked to furnish a review in respect of the heads under their control.

Draft submitted.

P.V. Krishnaswamy 5/12

5.12.29.

Secretary (2)

What is included in grant 'Bangalore'?

GL
5.12.29

Mag K (3)

Please see the statement showing the detailed distribu-tion of the Appropriation under "Bangalore" for 1929-30, putup.

P.V. Krishnaswamy 20/12

Secretary (4)

20.12.29.

Shd. issue Estimates (2 ~ Jan.)

GL
2.1.30
(12.35)

S Nos.4 & 5

Issued Nos. 9 and 12, dated 2-1-1930.

S.80.6
P.U.C
Mags E to G (5)

Letter No.P.App.3446, dated the 13th January 1930, from the Pay and Accounts Officer, Bangalore.

Please see S Nos. 3 to 5 and P.U.C.

Draft reminder submitted.

P.V. Krishnaswamy 16/1

16.1.30

Issued No.538, dated 18-1-1930.

leaving an odd Rs120 00 unaccounted for. A table as suggested in para. 1 will probably solve this problem.

3. Similar tables should be made for the heads. Pl. speak of difficulties arise.

4. We should draw attention in the memo. to the fact that the large drop in the figures is due to the decrease in refunds. Some table should be added to show how things come about, as between 1924-25 & 1929-30.

GL

1.2.30.

Express letter No. F. 232-A/29, dated the 31st January, 1930, from the Government of India in the Foreign and Political Department.

The statements required by the Secretary are submitted below.* The variations are also explained briefly in the remarks column. The statements may also be forwarded to the Government of India along with the review.

Pages 1, 2, 3, 14, 15, and 16 and 17 of the draft review have been suitably altered as ordered by the Secretary.

Submitted.

T. N. Thangavelu
Mudaliar.
4.2.30

A.O. 4/2/30

(Two reminders have come from the G of I.)

Secretary

Para 3 I Police Item (12)

The figure has since been given.

Para 4 II (2) & (4)

The figures have since been inserted.

Para 4 II (5) & (9)

The Music Instructor (Rs.30/- p.m.) referred to in (5) is one appointed for the Government Training School, Bangalore.

The temporary Music Instructor(Rs.200/-p.m.) referred to in (9) is one appointed for aided European Schools in the Station.

They are different.

Para 4 II (13)

S.N.12
179-25

In letter No.524-I/26, dated the 8th March 1927, the Government of India in the Foreign and Political Department have sanctioned a grant of Rs.300/- per. annum to the Mythic Society on the recommendation of the Resident for literary and Scientific work.

Para 5 III (1)

The classifications adopted in 1924-25 and 1929-30 are given below:-

1924-25	Rs.	1929-30	Rs.
Duty allowance to Residency Surgeon	4,800	Duty allowance to Residency Surgeon	4,800
Military Assistant Surgeon Lady Curzon Hospital	6,000	Assistant surgeon Lady Curzon Hospital	6,600
Military Assistant surgeon,Bowring Hospital	5,400	Military Assistant Surgeon Bowring Hospital	5,400
Lady Assistant surgeon Lady Curzon Hospital	2,744	(Transferred to Pay of Establishment as they are not Gazetted Officers)	
Lady Assistant surgeon, Lady Curzon Hospital	2,360		
		Assistant surgeon,Isolation Hospital	1,500
		Lady Doctor Gosha Hospital	4,270
Leave salaryetc	624	Leave salary	1;500
	21,928		24,070
		Reduction made by the Government of India	- 1,770
			22,300

The remarks No.1 have since been revised

5.III (2)(a)

From - The Under Secretary to the Government of India
in the Foreign and Political Department,

To - The Hon'ble the Resident in Mysore.

11836 ✓
2/12/29
21-1
29

Memorandum No.F.232-A/29.

Dated New Delhi, the 27th November 1929.

Review of the growth of expenditure since 1924-25.

S.&C.1
Subsidy B

Reference Foreign and Political Department Express letter No.F.232-A/29, dated 22nd July 1929.

2. It is requested that the Government of India may kindly be supplied with a review of the growth of expenditure since 1924-25 under the grant "Bangalore". A copy of a review under the grant Ajmer-Merwara prepared by the Foreign and Political Department is enclosed for your guidance.

Sd. V. Narahari Rao,
Under Secretary to the Government of India.

Attested.

Rao

Superintendent,
Foreign and Political Department.

additions to their pay (Rs.10,600),

(ii) the revision of pay of, and additions to establishment - vide proceedings of Standing Finance Committee, paragraph 21 and 23 in Volume IV, No.3, and paragraph 8 of Volume V, No.4 - and increments in time-scales of pay (Rs.13,500),

(iii) increased exploitation of forests for charcoal (Rs.10,500),

(iv) larger supply of stamps (Rs.8,000), and

(v) greater touring of officers, increases in house rent, and rates of travelling allowance, more contingent expenditure, and increase in the cost of maintenance of buildings and communications (Rs.6,000).

4. Account II. This account represents the charges connected with the general administration of the area, viz., the cost of the Chief Commissioner's Establishment and the District Establishments. The increase in expenditure of Rs.28,356, as compared with the figures for 1924-25, is mainly due to:-

(i) the creation of a new appointment of Additional Commissioner in 1926-27 involving an extra expenditure of about Rs.5,600,

(ii) the revision of pay of an Extra Assistant Commissioner and the larger provision made for leave salary of Extra Assistant Commissioners (Rs.1,200),

(iii) the revision of pay of establishments, and increments (Rs.14,900),

(iv) the provision newly made on account of cost of passages and free medical treatment of British Officers (Rs.4,200), and

(v) greater expenditure under travelling allowance, contingencies, etc., (Rs.2,500).

5. Account III. The charges included in this Account are connected with the administration of Police. The increased provision of Rs.13,795/- under this Account is attributed to the following causes :-

(i) New hospital sanctioned in 1920-20, involving an [illegible] of about Rs.2,000/-, vide Proceedings of the Standing Finance Committee, Volume XII., No.7, pages 294-296, paragraph 5.

(ii) Increments and larger provision for leave salary (Rs.2,700).

(iii) Provision made for passage pay of British Officers and some increases in house rent and other allowances (Rs.2,600).

(iv) Larger purchase of arms and accoutrements and greater contingent expenditure (Rs.1100).

(v) The expenditure on the Police Force in 1924-25 was also below normal, to an extent of about Rs.7,500/-, owing to unfilled vacancies.

(vi) The above increases have been partly counterbalanced by smaller expenditure on pay of officers amounting to Rs.2,000, as a result of the posting of junior officers.

6. Account IV. This Account receives all the charges on account of Education.

(i) The increased expenditure of Rs.1,98,978/- is mainly as a result of the five-year programme for development of education which is responsible for an additional expenditure of Rs.1,91,500/-. The rest of the increase amounting to Rs.7,478/- is due to :-

(ii) The creation of a new appointment of Assistant Superintendent of Education in 1924-25 involving an extra expenditure of Rs.6,000, and

(iii) increased provision of leave salary and variations of pay of officers in time scales (Rs.3,400).

(iv) partly counterbalanced by less expenditure on account of examination charges paid to the United Provinces Government on behalf of students from Ajmer-Merwara (Rs.2,000).

7. Account V. This account pertains to miscellaneous expenditure

expenditure heads which are not included in the other accounts, viz., Administration of Justice, Jails, Ecclesiastical, Medical, Public Health, Agriculture, Museum, and Miscellaneous Departments. The total increased provision under the foregoing heads amounts to Rs.69,798/- and can be accounted for as follows :-

(i) An appointment of Additional Civil Surgeon was created in 1927-28 involving an extra expenditure of Rs.9,000/-.

(ii) Variations in pay of officers on time scales and larger provision for leave salary have accounted for an increase of Rs.3,800/- .

(iii) The revision of pay of, and additions to, establishment, and increased provision for leave salary and increments to establishment have contributed to the increase in expenditure to an extent of Rs.45,200/-. A portion of the increased expenditure, viz., Rs. 1,600/-, which is due to the revision of the pay of the Vaccination Establishment, was sanctioned in Standing Finance Committee's Proceedings, Volume IV, No.3, pages 190-91, paragraph 18.

(iv) An additional recurring grant-in-aid of Rs.8,300 has been sanctioned to the District Board for Agricultural Operations, vide Standing Finance Committee's Proceedings, Volume VI.,No.6, pages 236-237, paragraph 40, and Volume VI, No.6,pages 235-236, paragraph 39.

The other causes which have contributed to the larger provision during 1929-30 are :-

(v) increase in travelling allowance and contingent expenditure (Rs.5,800),

(vi) greater expenditure on account of dieting,clothing, etc., charges of prisoners,(Rs.4,800),

(vii) the maintenance of lunatics from Ajmer-Merwara

in

in the Lahore Mental Hospital (Rs.4,100),

(viii) relief of distress owing to famine (Rs.3,000), and

(ix) cost of passages for British Officers (Rs.2,200).

(x) The above increases have been counterbalanced to a small extent by the abolition of a temporary appointment of Special Magistrate which was in existence in 1924-25, involving a decrease in expenditure of Rs.8500 and by smaller expenditure on the maintenance of buildings of Rs.8,000.

U.O.No.2.

4

No.----9----Encs.0
C10/1939.

From

Major C. Loeb,
SECRETARY TO THE RESIDENT IN MYSORE.

To

The Collector and District Magistrate and
Assistant Commissioner of Income-tax,
The Commissioner of Police,
The Residency Surgeon,
The District and Sessions Judge and
Registrar of Assurances,
The Inspector of Schools, Coorg and Bangalore,

Civil and Military Station, Bangalore.

Bangalore, the 2nd January, 1939.

REVISION OF THE CADRE OF THE SUBORDINATE
SERVICE 1934-35.

Sir,

I am directed to forward a copy of a Memorandum No.F.432-A/38, dated the 17th November, 1938, with enclosure, from the Government of India in the Foreign and Political Department, and to request that a review of the growth of expenditure since 1934-35 under the heads under your control may be furnished to this Secretary (through the Pay and Accounts Officer, Bangalore), by the 15th January.

I have the honour to be,
Sir,
Your most obedient servant,

Major,
SECRETARY TO THE RESIDENT.

am

Copy forwarded to the Pay and Accounts Officer, Bangalore, for information.

.SB

U R G E N T.

5

All communications should be addressed to the Secretary to the Resident in Mysore Bangalore, by designation and not by name.

No. 12 ENC.
214/1929.

FROM

Major G. Loch,
SECRETARY TO THE RESIDENT IN MYSORE,

To

The Pay and Accounts Officer,

B a n g a l o r e.

Dated Bangalore, 2nd January, 1930.

Subject.

Review of the growth of expenditure since 1924-25.

SIR,

S.110.3 (E)

I am directed to forward a copy of a Memorandum No.F.232-A/29, dated the 27th November, 1929, with enclosure, from the Government of India in the Foreign and Political Department, and to request that a ~~xx~~ review of the growth of expenditure since 1924-25 under the heads under your control may be furnished to this Residency by the 15th January.

I have the honour to be,
Sir,
Your most obedient servant,

Major.
SECRETARY TO THE RESIDENT.

ASB

OFFICE OF THE COMMISSIONER OF POLICE,
CIVIL AND MILITARY STATION, BANGALORE,

No. 10/A/30 en 3. *Dated* 13-1-1930.

FROM
E. H. Sullivan, Esquire,
COMMISSIONER OF POLICE,
CIVIL AND MILITARY STATION,
BANGALORE.

To The Secretary to the Hon'ble
the Resident in Mysore, Bangalore.

Through
The Pay & Accounts Officer,
B a n g a l o r e.

SIR,

2.N.4. (F) With reference to your letter No.9/214-1929 dated 2nd January 1930, I have the honour to forward herewith a review of the growth of expenditure since 1924-25 under "26-A-Police and 26-B-Police" as requested.

THE PAY AND ACCOUNTS OFFICE
Date 15 JAN 1930
Dept
File
Bdle

I have the honour to be,
Sir,
Your most obedient servant,

COMMISSIONER OF POLICE.

Account I - Police - Bangalore Civil & Military Station.

The total expenditure for the various years under Review in this Demand is as follows:-

1924-25	--	2,83,692	actuals.
1925-26	--	2,55,463	"
1926-27	--	2,68,857	"
1927-28	--	2,70,327	"
1928-29	--	2,98,200	Revised.
1929-30	--	2,93,100	Budget.

The expenditure during the current financial year is thus estimated to exceed the actuals of 1924-25 by Rs. 9,408. The growth under the individual accounts comprised in this Demand is analysed in the enclosed statement.

2. The growth of Expenditure under each of the individual accounts is further analysed below:-

3. Account I - Pay of Officers.

The decrease of Expenditure under this head by Rs. 3,912/- as compared with the actuals for 1924-25 is due to the pay of the Commissioner having been originally fixed at Rs. 1,000/- per mensem but the pay having since been raised, the expenditure has increased to Rs. 14,555 by re-appropriation.

Account 2 - Pay of Police Force.

The increase in Expenditure of Rs. 7,749 as compared with the figures for 1924-25 is due to (1) Variations in the pay of Officers on time scales (2) the additional establishment of 4 Sub Inspectors, 3 Head Constables and 25 Constables sanctioned in Government of India memorandum No. 732 E dated

20th February 1929 (3) The Enlistment of 3 probationery Sub Inspectors sanctioned in Secretary to the Resident's No. 7891/110-21 dated 16th September 1929.

Account 3 - Office Establishment.

The increase of Rs. 2,235 as compared with the figures for 1924-25 is due to (1) variations in the pay of Officials on time scales (2) Entertainment of 2 additional clerks sanctioned for the Arms and Motor licence branches.

Account 4 - Allowances & Honoraria.

The decrease of Rs. 918/- under this head is due to the Coorg Escort having been transferred to the Coorg Police and to less travelling.

Account 5 - Works. The increase of Rs. 9,445/- is due to increase of repairs to Police buildings.

Account 6 - Clothing. Decrease of Rs.23,050/- is due to purchase of actual requirements of clothing while in 1924-25 clothing was purchased according to cycle of issue.

Account 7 - Contingencies. Excess of Rs. 399/- is due to electric lights and Telephone connections having been extended to the Fire Engine Station.

Account 8 - Grant-in-aid, contribution etc.

This represents the provision of passage pay for the Commissioner.

Account 9 - Deduct Establishment charges recovered from other Government Department etc.

The figure for 1924-25 included recovery from the

Station Municipality on account of Hackney carriage and Motor Establishments but the figure for the current year represents only the recovery from the Mysore Residency on account of its share of the cost of the upkeep of Fire Engine and hence the decrease.

B. Railway Police.

The increase of Rs. 3,414/- is due to variation of pay of officers on time scales and increase of expenditure under contingencies.

COMMISSIONER OF POLICE.

Account Number	Actuals 1924-25	1925-26	1926-27	1927-28	Revised estimate 1928-29	Budget estimate 1929-30	Variation between columns 2 & 7 Increase + Decrease -
A.1 Pay of Officers	15,912	13,764	13,472	13,353	13,200	12,000	-3,912
A.2-Police Force	1,48,751	1,47,675	1,45,293	1,46,150	1,46,300	1,56,500	+7,749
A.3-Office Establishment	8,865	9,001	9,629	10,820	10,500	11,100	+2,235
A.4-Allowances & Honoraria etc	16,318	13,399	12,292	11,582	12,200	15,400	-918
A.5-Works	2,855	5,353	10,869	16,173	26,000	12,300	+9,445
A.6.Clothing	36,750	11,618	19,584	11,136	12,300	13,700	-23,050
A.7-Contingencies	15,201	13,299	15,349	15,317	15,500	15,600	+ 399
A.8-Grant in-aid Contribution etc.			719	550	600	600	+ 600
A.9-Deduct Establishment charges recovered from other Government Departments Etc.	-21,946	-10,730	-13,459	-11,654	-1,500	-1,500	-20,446
Total for Dt. Police	2,29,706	2,03,379	2,13,748	2,13,427	2,35,100	2,35,700	+5,994

Account Number	Actuals 1924-25	1925-26	1926-27	1927-28	Revised estimate 1928-29	Budget estimate 1929-30	Variation between columns 2 & 7 Increase Decrease -
B. RAILWAY POLICE.							
B.1-Pay of Officers	1245	1,155	1,200	1,200	1,200	1,200	
B.2-Establishments	37 650	38,673	38,896	38,895	45,100	39,800	
B.3-Other charges	15 091	12,256	15,013	16,805	16,800	16,400	
Total for Railway Police	53,896 53986	52,084	55,109	56,900	63,100	57,400	+ 3,414
Total Account I	2,83,692	2,55,463	2,68,857	2,70,327	2,98,200	2,93,100	+ 9,408

Commissioner of Police
C. & M. STN. BANGALORE

C. F. 81.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 106/38-24 dated 15.1.30. and short title*

Rec'd _____ Enclosures ____

Reg'd _____ Spare copies ____

All communications to be addressed to the official address and not by name.

Dated 15th January 1930.

THE PAY AND ACCOUNT ... OFFICE
Date 16 JAN. 1930
Item No. 827

From

E. G. McAlpine Esq., M. A.,

Inspector of Schools, Coorg and Bangalore.

To

The Secretary to the Hon'ble the Resident

in Mysore, Bangalore.

(Through The Pay + Accounts Officer, Bangalore).

"Review of the growth of expenditure from 1924-25".

Sir,

S.N.4. (F) With reference to your No. 9/214/29, dated 2-1-30, I have the honour to enclose herewith a statement showing the growth of expenditure from 1924-25. Particulars have been given under each detailed head of the budget, and the increases are explained as follows:-

A. University:- The budget estimate for the current year as modified is Rs.12,424/- as compared with Rs.27,000/- of 1924-25. The decrease is due to building and furniture grants given to St. Joseph's College during 1924-25.

B. Secondary:- The difference (Rs.37,013) is due to the increase of grants-in-aid and building and furniture grants to secondary schools.

C. Primary - Government Primary Schools:- The difference (Rs.756) is due to the increments to the staff, and provision under "Works."

D. Primary - Grants-in-Aid to Primary Schools. The difference (Rs.62,100) is mainly due to the inauguration of the Five Years' Programme of educational expansion.

E-Special - Government Special Schools: The increase is due to increments to staff and the appointment of a graduate asstt. under the 5 year Programme. During 1927-28 and 1928-29 there

was a capital expenditure for the construction of a building for the Government Training School, Bangalore.

F. Grants-in-Aid to non-Government Special Schools. The increase is due to the fact that certain allotments (stipendiary grants) shown under other heads of the budget have now been correctly shown under this head.

G. General - G. 1 (2) Pay of Establishment. The increase is due to increements and revision of pay of establishment and the creation of a post of temporary Music Instructor, which has now been abolished.

G. 2 - Scholarships. The ~~increase~~ decrease is due to the fact that certain allotments for stipends which were wrongly included under this head were transferred to the proper heads.

G. 3 -Miscellaneous:- The increase is due to the establishment of the European School Examinations, and grants to the Mythic Society.

I have the honour to be,

Sir,

Your most obedient servant,

E.M. Calpine

Inspector of Schools,

Coorg & Bangalore.

Statement showing the growth of expenditure since 1924-25 under "Education" in the Bangalore Assigned Tract Budget.

Heads of Account.	Budget for 1929-30.	Actuals.				Revised estimate for 1928-29.	Remarks.
		1924-25	1925-26	1926-27	1927-28.		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Account-II-Education.							
A-University-Grants-in-Aid to non-Govt. Arts Colleges.							
Fixed grants. (additional teaching staff.)	10,000	10,000	10,000	10,000	10,000	10,000	
Building and furniture grant.	---	17,000	15,000	1,093	2,022	2,500	
	10,000	27,000	25,000	11,093	12,022	12,500	
B-Grants-in-Aid to non-Govt. Secondary Schools.							
Grants-in-Aid to Secondary Schools.	121,000	108,120	95,019	118,825	119,187	121,400	
Boarding grants.	29,600	32,038	59,861	37,715	33,090	29,600	
Building and Furniture grants.	9,000	33,286	20,523	7,605	13,813	16,500	
-do- -do- (additional)	10,000						
	169,700	173,444	175,403	164,145	166,090	167,500	
C-Primary-Govt. Primary Schools.							
C-1-Pay of Establishment.							
5,masters, teachers and servant (at rates, varying from Rs.15 to 55)	2,000						
Leave Salary.	100	1,652	1,716	1,788	1,859	1,990	
House-rent and other allowances.	200	55	60	58	60	310	
Miscellaneous.		135	161	196	167		
Works.	300						

	2,600	1,844	1,937	7,083	2,837	2,700
D-Grant-in-Aid to Primary Schools.						
Grants-in-Aid to Primary Schools.	44,000	31,224	38,616	42,528	46,550	49,400
-do- (5 year programme)	7,000					
Building and furniture grant to Primary Schools.	6,000	1,532	---	1,873	1,150	11,000
-do- (5 year programme)	5,000					
Boarding grants to Primary Schools	5,100	2,570	5,534	3,952	5,970	5,100
Grants-in-Aid to local bodies for Primary Education-Maintenance of Municipal Girls' Schools.	14,100	18,774	20,339	13,659	31,016	37,200
-do- (5 year programme)	34,600					
	116,200	54,100	64,489	62,012	84,686	102,700
E-Special-Govt. Special Schools.						
E-1-Pay of Establishment.						
7 teachers and servant at rates varying from Rs.15 to 250)	5,740	5,958	5,459	5,631	6,490	7,200
1 Music Instructor (5 yr. Prog.)	1,620					
Leave Salary.	240.					
	7,600	5,958	5,459	5,631	6,490	7,200 + 1642
E-Special-Govt. Special Schools.						
E-2-Other charges. Stipends to students.	4,000	4,319	1,857	1,808	2,277	2,500
Miscellaneous.	1,200	1,807	1,738	1,880	3,139	1,900
-do- (5 year programme.)	2,700	--	--	--	10,000	11,000
	7,900	6,126	3,595	3,688	15,416	15,400 + 1774
E-3-Deduct charges recovered from the Coorg Administration.						
1/3rd share debitable to Coorg.	- 2,400	-2,588	- 2,398	-2,504	-3,014	-2,600

P.T.O.

Account III (3) 8

TELEGRAPHIC ADDRESS:—BANGACTS, BANGALORE.
TELEPHONE NUMBER:—47.

Memorandum.

No. P/app-3491

From

THE PAY AND ACCOUNTS OFFICER,
BANGALORE.
20th January 1930.

To The Secretary to the Hon'ble the
Resident in Mysore,
Bangalore.

806 ✓
22/1/30
214/25

Forwarded duly verified.

The figures under A5 and A7 are entered in pencil in the statement. The explanations for the variations relating to the above are as follows:-

A5 works.

The Budget 1929-30 includes, besides provision of Rs.23,450 for ordinary repairs and petty minor works, special charges for,

(1) X-Ray installation (25,000) and

(2) Conversion of Lady Assistant Surgeon's Quarters into Lady Superintendent and Nursing Sisters Quarters in the Lady Curzon Hospital (23,150).

The increase is chiefly due to the inclusion of special items.

A7. Grants-in-Aid.

The difference of Rs.1,200 represents payment of grant to St. Mathas Hospital, Bangalore City. A re-appropriation of funds to cover the above expenditure has since been sanctioned during the current year.

S Ramachandran

Pay & Accounts Officer,

Ac

Review under 32-Medical-Hospitals & Dispensaries-

Items A.4 and A.6.

1	2	3	4	5	6	7	8
Account 32-Medical Hospitals & Dispensaries.	1924-25	1925-26	1926-27	1927-28	Revsd. Esmte. 1928-29	Budget Esmte. 1929-30	Variation between columns 2 and 7.
A.4.Cost of Medicines & Instruments.	84839	71673	62269	63882	71500	79500	(-)5339
A.6. Other Expenses.	50545	44707	50013	53418	54400	56500	(+)5955

The expenditure for 1924-25 under A.4. is Rs 84839 i.e. Rs 21130 for cost of medicines and instruments and Rs 63708 for diet of patients in that year. The former amount is more or less uniform for the years under review. The increase of Rs 10,000 under cost of Medicines and Instruments is due to the provision for equipment and renewals as suggested by Mr. Boag, I.C.S. But the latter amount i.e. Rs 63708 spent for dieting of patients is in excess in that particular year with a slight reduction in the following year i.e. in 1925-26 the expenditure being Rs 51588. This is due to the high contract rate in those years. Besides the number of patients in 1924-25 was a little higher than that of 1925-26 and 1927-28. A marked decrease in the contract rate was made from 1928-29.

The expenditure in 1924-25 under A.6 was Rs 50545 i.e. Rs 5955 less than the provision asked for 1929-30 though in that year Bedding and Clothing and Furniture were purchased for the Gosha Hospital which was opened in November 1925. The chief items of variation are explained as under:-

Bedding & Clothing- A sum of Rs 1454 was spent towards the purchase of linen required for the Gosha Hospital in anticipation of its opening in that year. Therefore there was an increase of Rs 894 in 1924-25 when compared with the provision for 1929-30.

Furniture- A sum of Rs 6197 over and above the provision for 1929-30 was spent in 1924-25 to equip the Gosha Hospital with the necessary furniture.

Hospital necessaries- There was no such heading in 1924-25 all being debited to office expenses and Miscellaneous and under this head there was an expenditure of Rs 14255 in 1924-25 and the provision for 1929-30 is Rs 21300. The difference of Rs 7045 is to meet the Electric charges of this Hospital. The amount paid towards the Electric current during 1928-29 was

Account IV (4) 9

TELEGRAPHIC ADDRESS:—BANGACTS, BANGALORE.
TELEPHONE NUMBER :—47.

Memorandum.

No. F. App-1560

From

THE PAY AND ACCOUNTS OFFICER,
BANGALORE.
21st January 1930.

To The Secretary to the Hon'ble the Resident in Mysore, Bangalore.

No. 8/24/11

No. 857

Date of Receipt 24/1/30

File No. 214

Forwarded duly verified.

The increase of expenditure under cost of Opium, Ganja, Arrack etc., is due to change of procedure adopted from 28-29 in accounting for the payment of cost price of Arrack, D.D.Rum, etc., supplied by the Contractor. Under the revised procedure the Contractor is paid for (in full) immediately after supply and the amount debited to the 6 Excise instead of paying him piecemeal out of the amounts realised from sales to the public and held under Revenue Deposits.

PAY & ACCOUNTS OFFICER.

AE

17

OFFICE THE ... 63-A-30 ...

STATEMENT SHOWING THE GROWTH OF EXPENDITURE IN THE EXCISE DEPARTMENT? CIVIL AND MILITARY STATION OF BANGALORE SINCE 1924-25

Particulars.	ACTUALS. 1924-25. (2)	1925-26. (3)	1926-27. (4)	1927-28. (5)	1928-29. (6)	Budget Estimate for 1929-30. (7)	Variation between Cols.2 & 7. Increase or decrease. (8)
6-Excise:Dist:Executive Establishment.							
PAY OF OFFICERS.	10800	13949	8016	8616	6559	6300	- 4500
PAY OF ESTABLISHMENT.	5723	5657	5557	5671	5632	5900	+ 177
ALLOWANCES & HONORARIA	1512	1566	1477	1696	765	900	-612
MISCELLANEOUS.	4361	3664	3436	3578	3316	3500	- 861
DISTILLERIES.	6844	7232	7260	7452	7296	7500	+ 656
COST OF OPIUM SUPPLIED TO MYSORE ASSIGNED RACT.....	-	7066	5221	4861	4700		
COST OF GANJA PURCHASED FROM MYSORE GOVERNMENT.....	-	-	-	-	788	69000	+ 69000
COST PRICE OF ARRACK,D.D.RUM,& RECTIFIED SPIRIT SUPPLIED TO M.A.T.	-	-	-	24705	-	68194	
WORKS-ORIGINAL.....	-	-	-	7121	-		
WORKS- MINOR.....	-	-	-	-	539	900	+ 900
Total Excise.	29240	39134	30961	38995	97789	94000	+64760

The total expenditure under Excise for the various years since 1924-25 is shown above. The expenditure during the current ~~year~~ financial year(1929-30) is expected to exceed the actuals of 1924-25 by Rs.64760/-. The main cause for this variation is analysed below:-

PAY OF OFFICERS:- A saving of Rs.4500/- due to an officer of the cadre of an Inspector of the Madras Excise Department (325-525) being appointed in place of an Assistant Commissioner of the grade pay of Rs.600-800, since the separation of the Incometax and Excise Departments in 1928.

PAY OF ESTABLISHMENT:- Variation due to Sub-Inspectors of different grades appointed.

ALLOWANCES & HONORARIA:- The Superintendent of Excise does not draw at present the House Rent & Conveyance allowances which were granted to the Assistant Commissioner of Excise in previous years.

MISCELLANEOUS:- The saving is mainly due to no rent being incurred on account of the Excise Warehouse since the construction of a Government building for the purpose in 1927-28. The expenditure under 'Office expenses and miscellaneous' has also gone down.

DISTILLERIES:- Based on actuals.

COST OF OPIUM, COST PRICE OF ARRACK, D.D.RUM ETC. Provision newly made on account of the cost price of these drugs which on collection from the licencees were held under Revenue Deposits in previous year and paid to the Manufacturing Contractor from time to time.

WORKS-MINOR.....Minor repairs done to the Warehouse since its construction in 1927-28.

No. R.C. 5/30.

Submitted to the Collector with reference to endorsement No. 237-A-30 dated 13.1.30

Thuramilli
15-1-30
Superintendent of Excise.

Reg. No. 63-A-30.

D ACCOUNT

18334

Thro' Payard.C.,
Forwarded to the Secretary to the Resident in Mysore, Bangalore, with reference to his No: 9/214-1929 dated 2-1-30.

DESPATCHED
16 JAN 1930

16-1-30
Collector

Account II (5) 10

Civil & Military Station,

No. 118 Enl 1 Bangalore, Dated 9 - 1 - 1930.

From

C. V. Reddi Esq., B.A., B.L.,
Registrar of Assurances,
C.& M.Station, Bangalore.

619
17/1/30

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

214/1

Through

The Pay and Accounts Officer,
Bangalore.

Sir,

Subject:- Review of the growth of expenditure since 1924-25.

S.N.4 With reference to your letter No. 9/214-1929, dated the 2nd January 1930, I have the honour to forward herewith a review of the growth of expenditure since 1924-25 under the heads under my control.

THE PAY AND ACCOUNTS OFFICER,
Date 1ST JAN 1930
Current
File
Cash

I have the honor to be,

Sir,

Your most obedient servant,

C.V. Reddi

Registrar of Assurances.

PSR.

Forwarded duly

No. C/app-346 verified

16.1.1930.

Pay and Accounts Officer
R 15/1

Demand No. Account IV D 1 - Other Expenditure Heads:-

D 1 Registration.

1. The total expenditure for the various years under review in this Demand is as follows:-

	Rs	
1924 - 25	3,418	(Actuals)
1925 - 26	3,507	,,
1926 - 27	3,689	,,
1927 - 28	3,037	,,
1928 - 29	3,300	(Revised Estimate)
1929 - 30	3,500	(Budget Estimate)

The expenditure during the current financial year is thus estimated to exceed the actuals of 1924-25 by Rs 82/- The growth under the individual Sub-heads comprised in this Minor Head D Registration is analysed below:-

	Actuals.			Revised Estimate.	Budget Estimate.	Variation between Cols 2 & 7 Increase + Decrease -
Account No.	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30
1	2	3	4	5	6	7	8
D 1	3398	3494	3605	2982	3200	3400	2
D 2	20	13	84	55	100	100	80

(2) The growth of expenditure under each sub-heads is further analysed below.

(3) D 1. This relates to the Pay of establishment. There is no material variation in this item.

(4) D 2. Other Miscellaneous charges. The increase of Rs 80/- under this Sub-head over the figure of 1924-25 is due to the fact that provision has been made for the purchase of some books and additional furniture for the Sub-Registrar's Office.

----:000:------

Excluding the above, the balance of the provision in 1929-30 under E General Administration is Rs.22,600 on account of the pay, allowances and contingencies of the Collector and his Establishment.

The corresponding actuals on this account in 1924-25 were included under'F 4 Criminal Courts! This accounts for the variations between 1924-25 and 1929-30.

F 4 CRIMINAL COURTS.

Vide explanation under E above. The actuals for 24-25 included.

(1) Pay, allowances and contingencies of the Collector and his Establishment.

(2) The pay, allowances and contingencies of the 2nd Magistrate's Court.

The expenditure on item (1) is shown under E in 1929-30. There is no expenditure in respect of item (2), the 2nd Magistrat's Court having been abolished from 1-11-25. The provision shown under this head in 1929-30 mainly represents the pay, allowances and contingencies of the District Munsif and his Establishment, consequent on the Munsif being invested with Criminal jurisdiction on the abolition of the 2nd Magistrate's Court.

PAY & ACCOUNTS OFFICER.

Account III-A,7 Grant-in-aid etc:- Maintenance of lepers:- The increase is due to the increase in the number of lepers admitted into the asylum.

B. Medical - Mental Hospital:- The increase in 1924-25 was due to greater number of mental patients admitted into the Mental Hospital.

Account IV -A. Land Revenue:- Prior to 1926-27 charges under this head were debited to "Account IV-E.General Administration" but from 1926-27 they are being debited to "Account IV - A. Land Revenue".

Account IV-C.Stamps:- The increase is due to the increase in the sale of stamps and the consequential/increase in the discount paid to the vendors.

Account IV-E. General Administration - District Establishment

The increase is due to the debiting of the Pay of the Collector and District Magistrate and of his establishment to this head with effect from 1927-28. Vide this office D.O. - No.4279/26 dated 21-10-26 to the Secretary to the Resident. Prior to 1927-28 this was debited to "Account IV - Administration of Justice - F.4 - Criminal Courts".

Account IV - F. Administration of Justice - F.1 Law Officers:

The increase in 1924-25 was due to the greater number of appearances put in by the Government Advocate & Public Prosecutor in Sessions & Criminal appeal cases.

Account IV-F. Administration of Justice - F.4 Criminal Courts

For the decrease under this head - Please see the - reasons given above under "Account IV - E.General Administration - District Establishment".

Account IV-G. Jails & Convict Settlements:- The increase in 1924-25 was due to greater number of prisoners undergoing sentence in that year.

Account IV - Mis. Departments - J.2 Other charges:-

The increase is due to the payment to the Madras Government for the inspection of Station Boilers by the Madras Inspectors - vide memo No.616-I dated 20-6-25 from the Government of India communicated with S.R.'s No.5939/226-1921 dated 14-7-25.

Ref. No.62-A-30.

(THROUGH THE PAY & ACCOUNTS OFFICER).

Forwarded to the Secretary to the Resident in Mysore, Bangalore, with reference to his No.9/214/1929 dated 2nd January 1930.

S.N.4.

Office of the Collector &
DT. Magistrate, C.& M. Station,
Bangalore, dated 15th Jan. 1930.

16.1.30
COLLECTOR & D. M.

DESPATCHED
16 JAN 1930

1234—23-8-1929—4,000—RPB.

No. 96 ENCLOS. 1.

DISTRICT AND SESSIONS COURT,
CIVIL AND MILITARY STATION,

Bangalore, dated 7/ 1 / 1930.

FROM

C. V. Reddi Esq., B. A., B.L.,
DISTRICT AND SESSIONS JUDGE,
CIVIL AND MILITARY STATION,
BANGALORE.

To The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Through
The Pay and Accounts Officer, Bangalore.

SIR,

Subject:- Review of the growth of expenditure since 1924-25.

2.N 4. With reference to your letter No. 9/214-1929, dated the 2nd instant, I have the honour to forward herewith a review of the growth of expenditure since 1924-25 under the heads under my control.

THE PAY AND ACCOUNTS OFFICER
10 JAN 1930
8/25

I have the honor to be,
Sir,
Your most obedient servant,

C. V. Reddi
District & Sessions Judge.

PSR.

Demand No. Account IV. - Other Expenditure Heads:-

F. Administration of Justice - F 3. Civil and Sessions Courts.

1. The total expenditure for the various years under review in this Demand is as follows:-

	Rs	
1924 - 25	47,386	(Actuals)
1925 - 26	47,990	,,
1926 - 27	44,455	,,
1927 - 28	36,769	,,
1928 - 29	38,100	(Revised Estimate)
1929 - 30	37,000	(Budget Estimate)

The expenditure during the current financial year is thus estimated to be less than the actuals of 1924-25 by - Rs 10,386/-. The growth under the individual sub-heads comprised in this Minor Head F.3. Civil and Sessions Courts is analysed below:-

	Actuals.				Revised Estimate.	Budget Estimate	Variation between Cols. 2 & 7 Increase. Decrease
Account No.	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30.	
1	2	3	4	5	6	7	8
F.3.(1)	22768	23576	20919	15275	13200	12400	-10368
F.3 (2)	21965	21320	20669	18754	21600	21200	- 765
F.3 (3)	55	967	1090	1067	1300	1200	+ 1145
F.3 (4)	2598	2127	3277	1675	2000	2200	- 398
Grand Total	47386	47990	44455	36769	38100	37000	-10386.

P. T. O.

Account II (c)

13

TELEGRAPHIC ADDRESS:—BANGACTS, BANGALORE.
TELEPHONE NUMBER:—47.

Memorandum.

No. P.App.3482.

From

THE PAY AND ACCOUNTS OFFICER,
BANGALORE.
18th January 1929..

To

The Secretary to the Resident,
BANGALORE.

N8/19/1

Forwarded.

The figures from 1924-25 to 1929-30 are as follows:-

1924 - 25		Rs. 4,000/-	Actuals.
1925 - 26		" 4,000/-	
1926 - 27		" 4,000/-	
1927 - 28	I.1.	" 3,435/-	
	I.2.	" 3,998/-	
1928 - 29			
	I.1.	" 3,800/-	
(Revised)	I.2.	" 8,900/-	
		12,700	
1929-30	I.1.	" 4,100	
(Budget)	I.2.	" 13,400	
		17,500	

710 ✓
20/1/30

(3)-The actuals of 1924-25 to 1926-27 represented payment of the annual contribution to the Civil and Military Station Municipal Commission for the maintenance of the Veterinary Hospital. From 1st April 1927 the Veterinary Hospital was taken over by Government and the payment of contribution to the Municipality was stopped. The increase of expenditure in 1929-30 is chiefly due to the construction of certain petty minor works and the maintenance of the shoeing forge.

C Kumaraswamy

vdv.

PAY AND ACCOUNTS OFFICER.

Account II (9) 14

Telegraphic Address: Bangacts, BANGALORE.	GOVERNMENT OF INDIA **The Pay and Accounts Office** **BANGALORE.**	Telephone: Office 47

Ref. No. P.App. 3446 13th January 1930.

Enclosures

To

The Secretary to the Resident,

BANGALORE.

561
16/1/30
214
29

Sir,

S.M.S. With reference to your letter No. 12/214/1929 dated the 2nd January 1930, I have the honor to forward herewith a 'Review of the growth of expenditure since 1924-25' under the heads under my control in Demand Bangalore.

I have the honor to be,

Sir,

Your most obedient servant,

PAY AND ACCOUNTS OFFICER.

vdv.

REVIEW OF THE GROWTH OF EXPENDITURE SINCE 1924-25.

Grant Bangalore.

The total expenditure under the several heads under the control of this office in the Bangalore Demand is as follows:-

Account IV other expenditure heads -	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31
C. Stamps.	2,197	2,511	2,187	2,281	2,235	2,400	2,500 plus (303)
E.3 other charges (Try:Estabt.)	9,756	3,600	3,600	3,600	3,600	3,600	3,600 (-) 6,156)
K. Superannuation and Retired allowances.	33,852	28,677	31,156	34,713	37,379	37,100	36,900 (+) 3,048)
M. Miscellaneous.	12,705	12,798	12,627	12,254	12,214	12,200	12,300 (-) 405)

The expenditure under each head is analysed below:-

C. Stamps.

This head receives the debits on account of discount on sale of stamps. The increase of Rs.303/- as compared with the actuals of 1924-25 is mainly due to variations in the scale of stamps and discounts allowed on sale of Mysore Receipt stamps which have been introduced in the station from 1st September 1926.

E3 Other charges (Treasury Establishment).

The actuals of 1924-25 included pay and leave salary of the Treasury Officer from March 1924 to September 1924 in addition to the proportionate pay of the Pay and Accounts Officer from 1st October 1924 for doing treasury work. With the introduction of the Pay and Accounts Office from 1st October 1924, the only charge under this head is the debit of Rs.300/- per mensem of the pay of the Pay and Accounts Officer for doing treasury work. Hence the decrease.

K. Superannuation and retired allowances.

The increase as compared with the actuals of 1924-25

is mainly due to the growth in the pension list.

M. Miscellaneous.

There has been a decrease in expenditure as compared with the actuals of 1924-25 and this is due to the fact that the charges on account of burial of paupers dying within the Municipal limits are now borne by the Municipality and not by Government.

S Krishnaswamy

PAY AND ACCOUNTS OFFICER,
BANGALORE.

17

No. Co no 63/A/.

Office of the Income-tax Officer,
Civil and Military Station, Bangalore,

Dated the 10th January 1930.

From
D. T. Pragasam, Esq., D.Com., C.R.A.,
Income-Tax Officer,
C. & M. Station,
Bangalore.

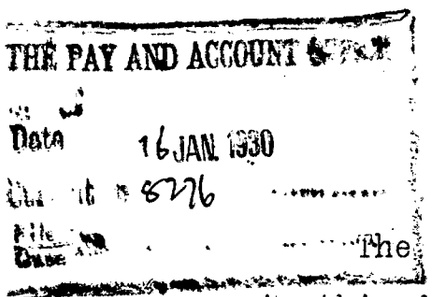
To

The Collector,
C & M Station,
Bangalore.

Subject.— Review of the growth of expenditure since 1924-25-
Your No.Ref.63-A-30 dated 7-1-1930.

Sir,

I have the honour to state that under the head "Taxes on Income (Non-voted) - Collection of Income-tax" the total expenditure for the various years under review is as follows:-



1924-25	8,940	(Actuals)
1925-26	6,756	"
1926-27	6,263	"
1927-28	6,555	"
1928-29	11,299	"
1929-30	12,600	Budget Estimate.

The growth under the individual accounts comprised in this demand is analysed below:-

Acct. No.	Actuals 1924-25	1925-26	1926-27	1927-28	1928-29	Budget estimate 1929-30	Variation between cols. 2 & 7 Increase + Decrease —
1	2	3	4	5	6	7	8
I	...	...	...	...	3,759	4,500	+ 4,500
II	7,046	6,026	5,746	6,040	6,700	7,100	+ 54
III	918	37	77	55	170	400	- 518
IV	484	283	...	...	169	...	- 484
V	492	410	440	460	501	600	+ 108
	8,940	6,756	6,263	6,555	11,299	12,600	+ 3,660

2. The growth of expenditure under each of the individual accounts is further analysed below.

From

The Hon'ble Mr. S. E. Pears, C.S.I., C.I.E.,
Resident in Mysore.

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Memorandum No. 1303/ Encls. Statements

Bangalore, the 11th February, 1930.

Review of the growth of expenditure in Bangalore since 1924-25.

Reference Foreign and Political Department's S.N.3 S.3 Memorandum No.F.232-A/29, dated the 27th November, 1929.

A review of the growth of expenditure since 1924-25 under the grant "Bangalore" is submitted.

Statements showing the causes of the increases or decreases under the several detailed sub-heads of each of the Major Heads under "Demand - Bangalore" are also enclosed.

O/C.

for RESIDENT.
Major,

ASB
10/2.

expenditure will compare as follows:-

	Actuals. 1924-25 Rs.	Budget Estimate. 1929-30 Rs.	Increase. Rs.
	22,79,112	16,88,100	
Deduct :- Special items and Surplus paid to Mysore Government.	-10,44,167	- 2,45,000*	
	12,34,945	14,43,100	2,08,155

* Surplus Revenue payable to Mysore Government. 1,95,000

Grant-in-aid to the Municipality for the introduction of underground sewers in the Civil and Military Station. ... 50,000

2,45,000

This increase of Rs.2,08,155 is made up by growth of expenditure under the following heads:-

	Increase. Rs.
Account I - Police ...	9,408
Account II - Education ...	44,020
Account III - Medical and Public Health. ...	64,757
Account IV - Other Expenditure Heads. ...	1,01,582
Demand No.17 -	
Taxes on Income ...	3,260
Demand No.75	
A u d i t ...	40
	2,23,067
Demand No.75.	
Refunds. ...	- 14,912
	2,08,155

The

The growth under the individual accounts comprised in this Demand is analysed below :-

Account No.	Actuals. 1924-25.	1925-26.	1926-27	1927-28.	Revised Estimate 1928-29.	Budget Estimate 1929-30.	Variation between columns 2 and 7. + Incre - Decre
1	2	3	4	5	6	7	8
Account I - Police.	2,83,692	2,55,463	2,68,857	2,70,327	2,98,200	2,93,100	+ 9,4
Account II. Education.	3,27,180	3,32,029	3,15,101	3,45,661	3,66,500	3,71,200	+ 44,0
Account III Medical & Public Health.	6,46,543	4,25,475	4,01,866	3,46,982	4,07,700	4,43,700	-2,02,84
Account IV. Other expenditure heads.	2,44,418	2,42,039	2,10,954	2,18,675	2,94,600	3,46,000	+1,01,4
Expenditure included in other Demands.							
Taxes on Income. (Demand 17)	8,940	6,966	6,264	6,557	11,400	12,200	+ 3,
A u d i t. (Demand 42)	3,860	3,860	3,860	3,860	3,900	3,900	
Refunds. (Demand 75)	7,64,479	4,71,223	3,44,040	2,32,146	2,11,700	2,18,000	-5,
Grand Total.	22,79,112	17,37,055	15,50,942	14,24,208	15,94,000	16,88,100	-5,

The growth of expenditure under each of the individual accounts is shown in the attached statements.

6/c

SECRETARY TO THE RESIDENT.

ASB

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals).	Total expenditure in 1929-30. (Budget estimates).	Variation + Increase. - Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Account I - Police -				
A - District Executive Force- District Police.				
A.1 - Pay of Officers.	15,912	12,000	- 3,912 (1)	(1) Decrease is mainly due to omission of provision for sterling overseas pay and passage pay under this head. The pay of the Commissioner was originally fixed at Rs.1,000/- per mensem but this has since been raised.
A.2 - Police Force	1,48,751	1,56,500	+ 7,749 (2)	(2) Increase is due to (i) variations in the pay of Officers on time scale, (ii) additions to the Police Force consisting of 4 Sub-Inspectors, 3 Head Constables and 25 Constables sanctioned by the Government of India for the traffic squad.
A.3 - Office establishments	8,865	11,100	+ 2,235 (3)	(3) Variations in the pay of officials on time scales and entertainment of two additional clerks.
A.4 - Allowances, Honoraria, etc.	16,318	15,400	- 918 (4)	(4) The actuals 1924-25 exclude cost of railway warrants which was booked under contingencies. The decrease is mainly under travelling allowance.
A.5 - Works.	9,855	12,300	+ 2,445 (5)	(5) Increased provision for repairs to Police buildings.
A.6 - Clothing and other supplies.	36,750	13,700	- 23,050. (6)	(6) The actuals of 1924-25 include special item of Rs.19,800/- representing cost of Motor Fire Engine. This accounts for the large variations between 1924-25 and 1929-30.
A.7 - Contingencies.	15,201	15,600	+ 399 (7)	(7) The increase is chiefly under "Rents, Rates and Taxes" due to telephone connection and conservancy charges. Vide explanation under A.4
A.8 - Grants-in-aid, contributions, etc.	-	600	+ 600 (8)	(8) This represents the provision of passage pay for the Commissioner.
A.9 - Deduct - Establishment charges recovered from other Governments, Departments, etc.	- 21,946	- 1,500	+ 20,446 (9)	(9) The actuals of 1924-25 also included the

Total - District Police.	2,29,706	2,35,700	+ 5,994	
B. Railway Police.				
B.1 - Pay of Officers.	1,245	1,200	— 45	(10)
B.2 - Pay of Police Force.	37,650	39,800	+ 2,150	(11)
B.3 - Other charges.	15,091	16,400	+ 1,309	(12)
Total - Railway Police.	53,986	57,400	+ 3,414	
Total - Account I - Police.	2,83,692	2,93,100	+ 9,408*	

* Increase .. + 37,333
Decrease — 27,925
Net Increase + 9,408

Fire Engine debitable to Mysore Residency and Civil and Military Station Municipality. Owing to change in the incidence of classification, the recoveries from the Municipality in respect of motor vehicles and hackney carriage establishments and on account of Motor Fire Engine charges, are taken to the receipt side. The above causes account for the large variations.

(10) No remarks.

(11) Variations of pay of Officers on time scales.

(12) The increase is under Rents, Rates and Taxes (Rs.4,748) due to fresh sanctions for payment of rents for the quarters occupied by Railway Police and telephone connections counterbalanced by less expenditure under the heads 'clothing' (Rs.2,049), Allowances, Honoraria, etc. (Rs.953) and other contingent charges (Rs.437).

ASB

ACCOUNT II.

Major and Minor Heads.	Total expenditure in 1924-25. (Actuals).	Total expenditure in 1929-30. (Budget estimates).	Variation. +Increase. -Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Account II - Education.				
A- University - Grants-in-aid to Non-Government Arts Colleges.	27,000	10,000	(1) - 17,000	(1) The figures of 1924-25 include certain non-recurring grants for building and furniture.
B- Grants-in-aid to Non-Government Secondary Schools.	173,444	1,69,700	(2) - 3,744	(2) The decrease of Rs.3,744/- in 1929-30 as compared with the actuals of 1924-25 is chiefl under - Boarding grant (Rs.2,438) Building and Furniture grants (14,280) counterbalanced by increase under Teaching grants (12,980).
C - Primary :- Government Primary Schools.	1,844	2,600	(3) + 756	(3) Variations of pay of teachers on time scales and provision made on account of repairs to Government Primary School.
D - Grants-in-aid to Non-Government Primary Schools.	54,100	1,16,200	(4) +62,100	(4) The difference is mainly due to the inauguration of the five-year programme of educational expansion (Rs.46,600) and to increased grants-in-aid to Primary Schools (Rs.15,500).
E- Special - Government Special Schools.				
E.1 - Pay of establishments	5,958	7,600	(5) +3,416	(5) The increase is due to the entertainment of a Graduate Assistant and Music Instructor under the five year programme (Rs.1,620) and to expenditure on works for the completion of the Training School (Rs.2,700) counterbalanced by a decrease of Rs.904 under other heads. The post of Music Instructor has since been abolished.
E.2 - Other charges	6,126	7,900		
E.3 - Deduct charges recovered from Coorg Administration.	- 2,588	(6) -2,400	(6) + 188	(6) Based on the recovery now made from the Coorg Administration.
Total - Special	9,496	13,100	+ 3,604	

F. Grants-in-aid to Non-Government Special Schools.	17,546	22,900	+5,354 (7)
G. General - G.1 - Inspection. G.1(1) Pay of Officers.	19,951	15,000	-4,951 (8)
G.1 (2) - Pay of establishments	6,565	11,000	+4,435 (9)
(3) - Grants-in-aid, Contributions, etc.	600	600	(10)
(4) - Other charges	3,681	4,100	+419
(5) - Deduct - Charges recovered from Coorg Administration.	-7,156	-11,100 (11)	-3,944 (11)
Total - General - Inspection.	23,641	19,600	-4,041
G.2 - Scholarships	20,016	13,700	-6,316 (12)
G.3 - Miscellaneous	93	3,400	+3,307 (13)
Total - General.	43,750	36,700	-7,050
Total - Account II	3,27,160	3,71,200	+44,020*
		∅ Increase	+79,975
		Decrease	-35,955
		Net Increase	+44,020

(7) Due to the debit to this head of stipends to teachers under training which were previously shown under "G.2 - Scholarships".

(8) The higher figures of 1924-25 is due to the higher rate of pay drawn by the then Inspector of Schools (which included overseas pay of Rs.250 per mensem) and extra expenditure owing to the absence on leave of the Inspector

(9) Due to increments and revision of pay of establishment (Rs.2,035) and the creation of a post of temporary Music Instructor (Rs.2400) which has now been abolished.

(10) Increased expenditure under contingencies of the Inspector's Office.

(11) Based on the amount now recoverable from Coorg Administration.

(12) The decrease in 1929-30 is mainly due to the debit of stipendary grants to the sub-head "F".

(13) The increase is due to the establishment of the European School Examinations (Rs.2,507), grants to the Mythic Society (Rs.300) and Boy Scouts Association (Rs.500).

*Vide letter No.524/I/26, dated the 8th March, 1927, from the Government of India, Foreign and Political Department.

ASB

ACCOUNT III.

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals.	Total expenditure in 1929-30 (Budget estimates).	Variation +Increase -Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Account III - Medical and Public Health.				
A - Medical - Hospitals and Dispensaries.				
A.1 - Pay of Officers.	21,928	22,300	(1) + 372	(1) Increase is due to the inclusion of the pay of Assistant Surgeon, Isolation Hospital and Lady Doctor, Gosha Hospital, under this head, which is counterbalanced by the transfer of the pay of two Lady Assistant Surgeons to the head "Pay of Establishment" and larger provision made under leave salary.
A.2 - Pay of Establishments.	35,327	61,600	(2) + 26,273	(2) The increase is due to :- (a) Establishment for the new Gosha Hospital (Recurring) .. (Rs. 7,841). (b) Inclusion of the pay of two Lady Assistant Surgeons under "Pay of ~~Officers~~ Establishment" instead of under "Pay of Officers. (Rs. 5,582) (c) Entertainment of the following additional establishment:- 1 Lady Assistant Surgeon for Lady Curzon Hospital. (Rs. 1,855) 1 Sub-Assistant Surgeon for Bowring Hospital (Rs. 1,135) 2 Charge Nurses - - (" 1,680) 2 Nursing Sisters - - (" ~~4,080~~ 4,250) 4 Pupil Nurses (" 1,140) Selection grade to one compounder (" 180) Inclusion of pay of one peon, Isolation Hospital under "32 - Medical" instead of under "33 - Public Health" (Rs. 180)

A.3 - Allowances, Honoraria, etc.	14,887	24,500	+ 9,613	(3)
A.4 - Cost of medicines and diet of patients.	84,839	79,500	-5,339	(4)
.5 - W o r k s.	15,747	71,600	+ 55,853	(5)
...er expenses	50,545	56,500	+ 5,955	(6)
...ts-in-aid, contribu-...ions, etc.	3,724	2,400	- 324	(7)
...lishment and other ...s paid to Bangalore ...pality.	810	900	+ 90	(8)
...ospitals and ...spensaries.	2,26,807	3,19,300	+ 92,493	

Rs.10,420

The balance is due to periodical increments and to the provision for leave salary.

(3) Increase is due to the grant of House rent and other allowances to Gosha Hospital Staff and to the additional establishment sanctioned for the Bowring and Lady Curzon Hospitals.

(4) Due to increase in the contract rates.

(5) Increase is chiefly due to the inclusion of the following special items :-

X-Ray installation --	(Rs.25,000)
Conversion of Lady Assistant Surgeon's quarters into Lady Superintendent's and Matron's quarters in the Lady Curzon Hospital.	(Rs.23,150)

(6) Due to the payment of electric charges of the hospital under this head and to the inclusion of contingencies of the Gosha Hospital.

(7) Less expenditure on the maintenance of lepers.

(8) Based on the amount now payable to the Municipal Commission, Civil and Military Station, Bangalore.

ACCOUNT III (Continued).

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals.	Total expenditure in 1929-30. (Budget estimates).	Variation +Increase. —Decrease.	Remarks.
	Rs.	Rs.	Rs.	
B - Medical - Mental Hospital.	12,956	11,700	(9) - 1,256	(9) The higher figures in 1924-25 were partly due to greater number of mental patients admitted into the Mental Hospital and partly to the cost of patients who are not residents of Bangalore, being now recovered from other Governments.
C - Medical Schools & Colleges. Scholarships.	332	1,800	(10) + 1,468	(10) Increase is due to the grant of stipend to Midwifery Pupil Nurses from 1928-29 (Rs.1,468).
F. Public Health Establishment	900	900		
G. Grants-in-aid for Public Health purposes.	3,67,600	1,00,000	(11) -2,67,600	(11) The actuals for 1924-25 included Rs.3,17,600/- being the non-recurring grant paid in connection with the scheme for housing the poorer classes of the Station at Cokadpalayam and Rs.50,000/- being the recurring sanitary grant paid to the Municipal Commission, Civil and Military Station, Bangalore, while the budget estimates for 1929-30 included Rs.50,000/- being the non-recurring grant for the introduction of underground sewers in the Civil and Military Station and Rs.50,000/- being the recurring sanitary grant paid to the Commission.
H - Public Health - Works.	24,192	10,000	(12) - 14,192	(12) The actuals for 1924-25 included the following special items :-

				the Civil and Military Station of Bangalore. ... Rs.18,000/-
				(b) Petty minor works 6,192
				Rs.24,192
				The budget estimates for 1929-30 viz. Rs.10,000 is intended to meet the cost of the construction of a new Isolation Hospital.
I - Public Health - Expenses in connection with epidemic diseases establishment paid to Bangalore Municipality	13,756		(13) -13,756	(13) The decrease is due to the transfer of expenditure in connection with the Plague establishment to the Bangalore Municipality.
Total - Account III.	6,46,543	4,43,700	-2,02,843*	
		* Increase	+99,624	
		Decrease	-3,02,467	
		Net decrease	-2,02,843	

ACCOUNT IV.

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals).	Total expenditure in 1929-30 (Budget estimates).	Variation. +Increase. -Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Account IV - Other Expenditure Heads.				
A - Land Revenue.	-	300	(1) + 300	(1) Prior to 1926-27 charges under the head "Land Revenue" were debited to "General Administration" but from 1926-27 they are being debited to "Land Revenue". This accounts for an increase of Rs.300.
B - Excise.				
B.1 - Pay of Officers	10,800	6,300	(2) -4,500	(2) Due to an officer of the cadre of Inspectors of the Madras Excise Department (325 - 525) being appointed in place of an Assistant Commissioner on a grade pay of (Rs.600 - 800) since 1928.
B.2 - Pay of Establishments.	5,723	5,900	(3) + 177	(3) Variation is due to the appointment of Sub-Inspectors of different grades.
B.3 - Other charges	12,717	81,800	(4) + 69,083	(4) The increase is due to change of procedure adopted from 1928-29 in accounting for the payment of cost price of Arrack, D.D.Rum, etc., supplied by the Contractor. Under the revised procedure the Contractor is paid (in full) immediately after supply and the amount debited to "6 - Excise" instead of paying him piecemeal out of the amounts realised from sales to the public and held under Revenue Deposits.
Total - Excise.	29,240	94,000	+ 64,760	
C - Stamps.	2,197	2,400	(5) + 203	(5) Increase is due to increase in the sale of stamps and the consequential increase in the discount and to the discounts allowed on the sale of Mysore Receipt stamps introduced in the station from the 1st September 1926.
D - Registration	3,418	3,500	(6) + 82	(6) Slight increase in expenditure under contingencies of Sub-Registrar's Office.

E - General Administration.			
E.1 - Pay of Officers.		15,600	
E.2 - Pay of Establishment	9,756	10,300	+16,144
E.3 - Other charges	20,806	47,400	+26,594
Total - General Administration	30,562	73,300	+42,738

(7) The following table shows the provision made in 1924-25 and 1929-30 under "General Administration:-

(7).

1924-25	Rs.	1929-30.	Rs.
1. E.1. Pay of Officers.	Nil.	E.1. Pay of Officers. Collector.	15,600
2. E.2 - Pay of Establishment - Treasury Officer.	9,756	E.2 - Pay of Establishment. Collector's Office establishment.	10,300
3. Allowance to District and Village Officers.	274		
E.3 - Other charges		E.3 - Other charges.	6,700
4. W o r k s.	20,532	Contingencies of the Collector's Office.	
		Works - Construction of quarters for the Collector, etc.	37,100
		Charges paid to other Governments, etc., share of the Pay and Accounts Officer, Bangalore, debitable to Mysore Assigned Tract Accounts for Treasury work done by him.	3,600
	30,562		73,300
		Increase	+42,738

The actuals relating to item (3) above are now shown under "A - Land Revenue".

The

ACCOUNT IV (Continued)

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals).	Total expenditure in 1929-30 (Budget estimates).	Variation. +Increase. —Decrease.	Remarks.
	Rs	Rs	Rs	
				(7) continued. The post of the Treasury Officer was abolished with effect from the 1st November, 1925. The expenditure in 1929-30 is only Rs.3,600/- for share of Pay and Accounts Officer against Rs.9,756/-. The provision in 1929-30 on works of Rs.37,100/- is a special charge for construction of quarters for the Collector. The actuals of 1924-25 viz., Rs.20,532/- under "Works" represented the outlay on repairs to the public offices, and charges for electric consumption in public offices, in the Civil and Military Station, Bangalore, other than the Residency buildings. This charge was transferred from the Military Works budget to the Civil budget in 1924-25 as a lump sum under "D - General Administration". It was in subsequent split up among the different Departments concerned. Excluding the above, the balance of the provision in 1929-30 under E - General Administration is Rs.32,600/- on account of pay and allowances and contingencies of the Collector and his establishment. The corresponding actuals on this account in 1924-25 were included under "F.4 - Criminal Courts".
F - Administration of Justice.				(8)
F.1 - Law Officers.	3,796	2,400	- 1,396	(8) Decrease is due to variations in the number of appearances put in by the Government Advocate and Public Prosecutor in Sessions and Criminal Appeal cases.

F.2 - Judicial Commissioner.	2,162	2,200	(8-A) + 38
F.3 - Civil and Sessions Court.			
F.3 (1) Pay of Officers	22,768	12,400	(9) -10,368
F.3 (2) Pay of ~~Officers~~ Establishments.	21,965	21,200	(10) - 765
F.3(3) - Allowances, Honoraria, etc.	55	1,200	(11) + 1,145
F.3(4) Contingencies	2,598	2,200	(12) - 398
Carried Over	53,344	41,600	- 11,744

(9) The main causes for the decrease are :-

(i) The pay of the District Munsif which was included under this sub-head in 1924-25 is now shown under "F.4 - Criminal Courts - F.4(1) Pay of Officers".

(ii) Reduction of the pay of the post of District and Sessions Judge from Rs.1,275 - 2,250 plus Judicial Pay Rs.150/- to Rs. 1,000 -50-1,250 since September, 1926

(10) Decrease is due to the exclusion of the pay of establishment of the District Munsiff (Rs.4,214) which is counterbalanced by increase -
(1) due to the revision of establishments,
(2) the grant of a special pay of Rs.75/- per mensem to the Sheristadar, District Court, and
(3) increments in the time scales of pay (Rs.3,449).

(11) Increase is due to inclusion of the remuneration paid to the Copyists under this head instead of under "Pay of establishments".

(12) Decrease is due to the ~~inclusion~~ exclusion of the contingent expenditure of the District Munsiff's Court under this head.

F.4 - Criminal Courts.

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals).	Total expenditure in 1929-30 (Budget estimates).	Variation. Increase. - Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Account IV - Other Expenditure Heads. (continued).				
F. Administration of Justice.				
Brought Forward.	53,344	41,600	- 11,744	
F.4 - Criminal Courts.				
F.4(1) Pay of Officers.	49,362	7,800	(13) - 30,062	
F.4(2) Pay of establishments		9,000		
F.4(3) Other charges.		2,500		
Total - Administration of Justice.	1,02,706	60,900	- 41,806	

(13). The following table shows the actuals of 1924-25 and the budget estimates of 1929-30 under F.4 - Criminal Courts :-

	1924-25 Rs.		1929-30 Rs.
F.4(1) Pay of officers.			
Collector and District Magistrate. ..	21,802	Munsif Magistrate.	7,800
2nd Magistrate	5,301		
	27,103		7,800
F.4(2) Pay of Establishment			
Collector and District Magistrate's Office Establishment.	7,539	Munsif and Bench Magistrate's Court establishment.	9,000
2nd Magistrate's Court Establishment.	4,931		
Bench Magistrate's Court	1,979		
	14,449		9,000
F.3(4) Other charges	7,810		~~7,810~~ 2500
	49,362		19,300

Net decrease Rs. -30,062

The above table is further analysed as shown below:-

	1924-25 Rs.	1929-30	Difference. Rs.
District Magistrate's Court.	34,565	...	-34,565
Second Magistrate's Court.	11,502	...	-11,502
Bench Magistrate's Court, etc.	Munsiff Magistrate's Court. 3,295 Bench Magistrate's Court.	19,300	16,005
	49,362	19,300	-30,062

Thus the decrease is due to the transfer of the cost of the District Magistrate's Court to "E - General Administration" and to the abolition of the Second Magistrate's Court ~~xxxx

ACCOUNT IV (Continued).

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals).	Total expenditure in 1929-30. (Budget estimates).	Variation. +Increase. -Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Account IV - Other expenditure heads (continued)				
H - Political.	2,400	23,800	+21,400 (15)	(15) Due to the debit of the proportionate cost of construction of new Court and Offices for the Resident to Bangalore budget.
I - Agriculture - Veterinary charges.				
I - 1. Pay of establishments.		4,100		
I - 2. Other charges.		13,400		
Total - Veterinary charges.	4,000	17,500	+13,500 (16)	(16) The increase is attributed to the maintenance of the Veterinary Hospital at the cost of Government instead of by the Bangalore Municiaplity to whom only Rs.4,000/- was contributed by Government in 1924-25.
J - Miscellaneous Departments.				
J.1 - Pay of Establishments.	800	700	- 100	
J.2 - Other charges	350	1,100	+ 750	
Total - Miscellaneous Departments.	1,150	1,800	+ 650 (17)	(17) Increase is due to the payment to the Madras Government on account of the inspection of steam boilers in the station.
K - Superannuation Allowances and Pensions.	33,852	41,000	+ 7,148 (18)	(18) The increase is mainly due to the growth in the pension list.
L - Stationery and Printing.				
Cost of Printing and Stationery.	6,950	1,000	-5,950 (19)	(19) The decrease is due to the transfer of the provision made for the maintenance of the Residency Press from the Bangalore budget to Central Government's budget estimates and to the debit of the cost of stationery

M - Miscellaneous.	12,705	12,400	- 305 (20)
Total - Account IV.	2,44,418	3,46,000	+ 1,01,582*

* Increase + 1,56,464
Decrease - 54,882
Net Increase + 1,01,582

pro-forma account.

(20) Due to the fact that the charges on account of burial of paupers dying within the Municipal limits are now borne by the Municipality and not by Government.

ASB

Major and Minor Heads.	Total expenditure in 1924-25. (Actuals).	Total expenditure in 1929-30. (Budget estimates).	Variation. +Increase. -Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Demand No.17 - Taxes on Income.				
A.1 - Pay of Officers.	-	4,500	+ 4,500 (1)	(1) Due to the appointment of an Income-tax Officer on Rs. 300 - 40 - 500.
A.2 - Pay of Establishments.	7,964	7,100	- 864 (2)	(2) The decrease is attributed to abolition of the posts of Inspectors of Income-tax as a result of the revision of the Income-tax Office Establishment.
A.3 - Allowances, Honoraria, etc.	484	- -	— 484 (3)	(3) No officers have been transferred from Madras and therefore no travelling allowance will be claimed under this head: hence the decrease.
A.6 - Contingencies.	492	600	+ 108 (4)	(4) The increase is attributed to growth in the contingent expenditure.
Total - Taxes on Income.	8,940	12,200	+ 3,260*	
		* Increase	+ 4,608	
		Decrease	-1,348	
		Net Increase	+ 3,260	

Demand No.42 - Audit.

Pay and Accounts Office,
Bangalore.

C.1 - Pay of Establishments.

Cost of Audit and Accounts debitable to Mysore Assigned Tract Revenues.	3,860	3,900	(5) + 40	(5) For rounding.

Demand No.75 - Refunds.

Major and Minor Heads.	Total expenditure in 1924-25 (Actuals).	Total expenditure in 1929-30 (Budget estimates).	Variation. + Increase. - Decrease.	Remarks.
	Rs.	Rs.	Rs.	
Demand No.75 - Refunds.				
B. Taxes on Income.	4,364	5,000	(6) + 636	(6) Due to refunds sanctioned under Section 49 of the Indian Income-tax Act.
D. Stamps.	15,947	11,200	(7) -4,747	(7) Based on the probable requirement under "Stamps - refund".
G.2 - Other Refunds -				
Surplus Revenues of the Bangalore Assigned Tract.	7,26,567	1,95,000	(8) -5,31,567	(8) The actuals for 1924-25 included the following :- (a) Arrears of surplus for 1922-23 paid in 1924-25 ... Rs. 2,01,161 (b) Surplus for 1923-24 paid in 1924-25 ... ... Rs. 5,25,406 Rs. 7,26,567 According to the latest orders only three-fourths of the surplus revenues of Bangalore is now paid to the Mysore Government instead of in full. As the three-fourths of the surplus for 1928-29 is estimated at Rs.1,95,000/- and as it is payable only in 1929-30, a sum of Rs.1,95,000/- has been provided in the current year's budget

				Rs.5,31,567/-.
H.2 - Land Revenue.	5,832	2,900	-2,932 (9)	(9) Decrease is due to less amount of land revenue collected which should, under the existing orders, be repaid to the Municipal Commission during 1929-30.
H.3 - Excise.	335	300	— 35 (10)	(10) Based on the probable requirement under "Excise - refund".
H.9 - Administration of Justice.	141	300	+159 (11)	(11) Based on the probable requirement under "Administration of Justice".
H.14 - Medical.	11,293	3,500	-7,793 (12)	(12) The decrease is due to the transfer of provision for payment to medical officers, the percentage of fees recovered from patients on account of operation and confinement, from the head "Medical - refund" to the head "Account III - Medical and Public Health - Allowance, Honoraria, etc."
H.16 - Agriculture		100	+100 (13)	(13) Based on the probable amount required under "Agriculture - refund".
For rounding	-	- 300	- 300	
Total - Refunds.	7,64,479	2,18,000	-5,46,479*	
		* Decrease	-5,47,374	
		Increase.	+895	
		Net decrease	-5,46,479	

Office of the Resident in Mysore,

Bangalore, the February, 1930.

o/e

Major,
SECRETARY TO THE RESIDENT.

ASB